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FROM: Shahpar Shahpar

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MESSAGE:Attached is the Rcspouse to Office Action dated October 6, 2005 regarding Serial
No. 09/892,926

ORIGINAL DOCUMENT: Will not be sent

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CLIENT MATTER NO.: 29288.1400

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[Signature]**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
PATENT****RECEIVED
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Assignee(s):	Matsushita Electric Industrial Co., Ltd.	Docket No.:	29288.1400
Inventors(s):	Yasuhiro OGATA et al.	U.S. Filing Date:	June 26, 2001
Serial No.:	09/892,926	Art Unit:	2616
NEW TITLE:	AUDIO AND VIDEO RECORDING AND REPRODUCTION APPARATUS FOR REPRODUCING AUDIO SIGNALS HAVING DIFFERENT VOLUME LEVELS	Examiner:	Helen Shibru

RESPONSE TO OFFICE ACTION UNDER 37 C.F.R. §1.111

Commissioner for Patents
Mail Stop Amendment
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Honorable Commissioner:

In reply to the Office Action mailed on October 6, 2005, please consider the following amendments and remarks. This Response is being timely filed within 3 months of the mailing date of the Office Action, so that no extension fee applies.